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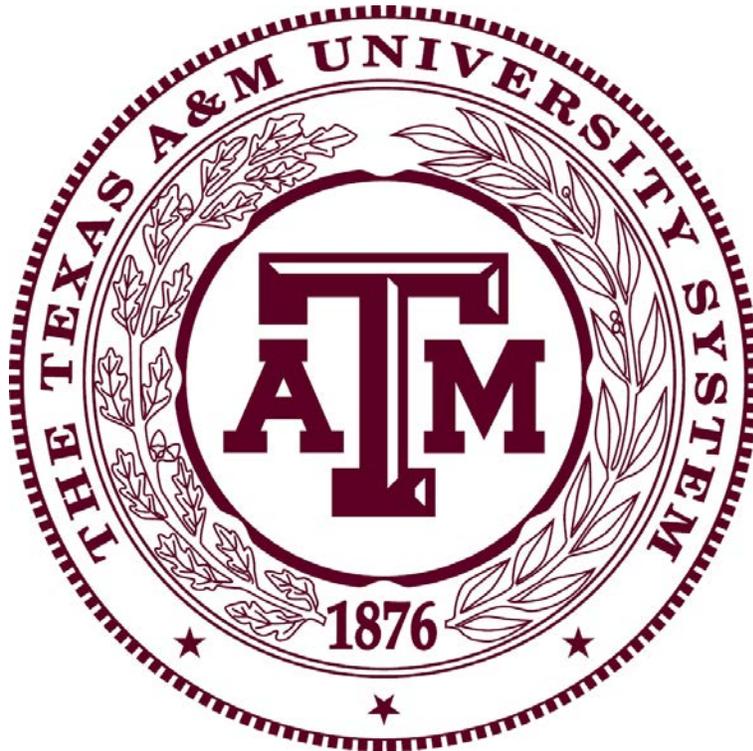
ANNUAL FINANCIAL REPORT

of

Texas A&M University Health Science Center

For the Year Ended August 31, 2019

With Comparative Totals for the Year Ended August 31, 2018



Greg Hartman

**Vice Chancellor for Strategic Initiatives, The Texas A&M University System
Interim Senior Vice President, Texas A&M University Health Science Center**

Jeffery T. Burton, CPA

Associate Vice President & Chief Financial Officer

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TEXAS A&M HEALTH SCIENCE CENTER

STUDENT ENROLLMENT DATA

CURRENT YEAR

<u>TYPE OF STUDENT</u>	<u>NUMBER OF STUDENTS BY SEMESTER</u>	
	<u>FALL 2018</u>	<u>FALL 2019</u>
Texas Resident	2,529	2,567
Out-of-State	170	172
Foreign	168	148
Total Students	<u>2,867</u>	<u>2,887</u>

HISTORICAL
(Fall Semester)

<u>FISCAL YEAR</u>	<u>HEADCOUNT</u>	<u>SEMESTER CREDIT HOURS</u>
2015-16	2,591	Not Required
2016-17	2,689	Not Required
2017-18	2,780	Not Required
2018-19	2,867	Not Required
2019-20	2,887	Not Required

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TEXAS A&M HEALTH SCIENCE CENTER

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EXHIBIT III
TEXAS A&M HEALTH SCIENCE CENTER
STATEMENT OF NET POSITION
FOR THE YEAR ENDED AUGUST 31, 2019

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Assets and Deferred Outflows	\$	\$
Current Assets		
Cash & Cash Equivalents [Schedule Three]	15,572,056.04	24,146,411.45
Investments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	13,123,388.25	3,675,095.03
Investments		
Legislative Appropriations	12,386,395.01	11,073,742.88
Receivables, Net [Note 24]		
Federal	3,314,133.41	2,529,063.03
Other Intergovernmental		
Interest and Dividends		
Gifts		
Self-Insured Health and Dental		
Student	737,133.60	512,081.17
Investment Trades		
Accounts	14,240,536.29	11,255,022.16
Other		
Due From Other Agencies	971,141.23	3,474,815.30
Due From Other Members	111,714,335.01	69,872,169.79
Due From Other Funds	486,744.34	780,938.49
Consumable Inventories	566,203.82	698,433.72
Merchandise Inventories		
Loans and Contracts	614,267.47	189,118.61
Interfund Receivable [Note 12]		
Other Current Assets	4,559,471.37	1,741,039.74
Total Current Assets	<u>\$ 178,285,805.84</u>	<u>\$ 129,947,931.37</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$ 68,548,891.34	\$ 69,406,741.06
Assets Held By System Office		
Investments [Note 3]		
Loans, Contracts and Other	4,388,142.66	4,388,142.71
Gifts Receivable		
Loans and Contracts		
Assets Held By System Office	185,729,582.20	155,331,771.53
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	89,078,747.35	88,297,941.53
Construction In Progress	10,216,118.29	8,785,936.64
Other Tangible Capital Assets	243,017.34	243,017.34
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	348,515,571.03	265,245,096.15
Infrastructure	19,450,973.93	18,575,661.11
Facilities and Other Improvements	8,688,268.16	8,230,365.39
Furniture and Equipment	69,580,097.99	64,853,898.19
Vehicles, Boats, and Aircraft	744,860.43	754,736.68
Other Capital Assets	3,763,420.31	24,657,909.79
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software	910,082.51	940,082.51
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(213,974,682.38)	(215,353,770.62)
Assets Held In Trust		
Other Non-Current Assets	6,335,195.04	5,706,114.21
Total Non-Current Assets	<u>\$ 602,218,286.20</u>	<u>\$ 500,063,644.22</u>
Deferred Outflows of Resources [Note 28]		
Unamortized Loss On Refunding Debt	\$	\$
Government Acquisition		
Pension		
Other Post Employment Benefits		
Asset Retirement Obligations		
Total Deferred Outflows of Resources	<u>\$</u>	<u>\$</u>
Total Assets and Deferred Outflows	<u>\$ 780,504,092.04</u>	<u>\$ 630,011,575.59</u>

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EXHIBIT III
 TEXAS A&M HEALTH SCIENCE CENTER
 STATEMENT OF NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2019

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Liabilities and Deferred Inflows		
Current Liabilities		
Payables		
Accounts	\$ 6,466,728.12	\$ 11,213,319.25
Payroll	10,346,013.10	7,844,903.02
Investment Trades		
Self-Insured Health and Dental		
Student		90,196.76
Other	26,774.20	24,537.43
Interfund Payable [Note 12]		
Due to Other Agencies	338,699.89	273,860.16
Due to Other Funds	486,744.34	780,938.49
Due to Other Members	13,537,116.98	13,350,059.18
Funds Held for Investment		
Unearned Revenue	28,855,727.73	17,856,825.77
Employees' Compensable Leave	1,481,894.95	1,417,213.81
Other Post Employment Benefits		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Notes From Direct Borrowings [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations [Note 8]	113,488.56	157,905.48
Asset Retirement Obligations [Note 5]		
Liabilities Payable From Restricted Assets		
Funds Held for Others	119,626.16	132,897.01
Other Current Liabilities	1,756,431.32	1,657,309.51
Total Current Liabilities	<u>\$ 63,529,245.35</u>	<u>\$ 54,799,965.87</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	6,732,285.34	6,785,326.57
Other Post Employment Benefits [Note 11]		
Pension Liability [Note 9]		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Notes From Direct Borrowings [Note 5]		
Bonds Payable [Note 6]		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Capital Lease Obligations [Note 8]	42,873.47	
Asset Retirement Obligations [Note 5]	250,000.00	
Other Non-Current Liabilities	4,682,929.44	4,682,929.44
Total Non-Current Liabilities	<u>\$ 11,708,088.25</u>	<u>\$ 11,468,256.01</u>
Deferred Inflows of Resources [Note 28]		
Pension	\$	\$
Other Post Employment Benefits		
Split-Interest Agreements		
Total Deferred Inflows of Resources	<u>\$</u>	<u>\$</u>
Total Liabilities and Deferred Inflows	<u>\$ 75,237,333.60</u>	<u>\$ 66,268,221.88</u>
Net Position		
Net Investment In Capital Assets	\$ 337,216,474.96	\$ 265,230,874.71
Restricted for		
Debt Service		
Capital Projects	14,145,618.59	12,512,572.61
Education	19,588,113.02	18,354,498.87
Endowment and Permanent Funds		
Nonexpendable	39,466,962.18	39,463,524.99
Expendable	28,288,042.47	28,804,745.10
Unrestricted	266,561,547.22	199,377,137.43
Total Net Position [Exhibit IV]	<u>\$ 705,266,758.44</u>	<u>\$ 563,743,353.71</u>
Total Liabilities, Deferred Inflows, and Net Position	<u>\$ 780,504,092.04</u>	<u>\$ 630,011,575.59</u>

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EXHIBIT IV
 TEXAS A&M HEALTH SCIENCE CENTER
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2019

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Operating Revenues		
Tuition and Fees	\$ 43,977,778.15	\$ 41,911,521.93
Discounts and Allowances	(3,764,085.09)	(3,760,867.01)
Professional Fees	3,367,822.97	1,396,929.61
Auxiliary Enterprises	1,708,632.65	1,973,696.08
Discounts and Allowances	(11,928.75)	(7,665.02)
Other Sales of Goods and Services	43,799,682.92	47,352,039.25
Discounts and Allowances	(7,613,084.17)	(8,031,057.27)
Interest Revenue	93,368.00	91,202.93
Federal Revenue - Operating	33,688,192.81	31,488,552.86
Federal Pass Through Revenue	8,071,704.59	10,009,369.41
State Grant Revenue	8,041.10	22,832.84
State Pass Through Revenue	6,715,913.54	5,569,034.55
Other Grants and Contracts - Operating	7,625,744.49	8,094,579.08
Other Operating Revenue	7,146,066.37	4,293,599.48
Total Operating Revenues	<u>\$ 144,813,849.58</u>	<u>\$ 140,403,768.72</u>
Operating Expenses		
Instruction	\$ 122,154,593.15	\$ 115,055,491.11
Research	70,031,163.82	69,989,914.38
Public Service	10,477,295.57	11,307,413.44
Academic Support	38,603,781.71	33,122,408.37
Student Services	4,431,301.51	5,439,172.55
Institutional Support	13,475,632.83	14,423,388.44
Operation & Maintenance of Plant	22,772,248.17	23,594,252.70
Scholarships & Fellowships	2,395,759.27	2,052,674.80
Auxiliary	2,627,315.37	2,615,622.23
Depreciation/Amortization	20,016,162.92	18,171,446.17
Total Operating Expenses [Schedule IV-1]	<u>\$ 306,985,254.32</u>	<u>\$ 295,771,784.19</u>
Total Operating Income [Loss]	<u>\$ (162,171,404.74)</u>	<u>\$ (155,368,015.47)</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 163,769,777.10	\$ 161,791,536.51
Federal Revenue Non-Operating	964,244.46	672,286.00
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	5,403,865.73	4,977,815.18
Investment Income	9,408,667.54	15,943,215.58
Investing Activities Expense	(481,067.22)	(390,328.99)
Interest Expense	(2,893.77)	(7,463.42)
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	(251,734.28)	(170,375.01)
Settlement of Claims	(173,371.26)	(52,042.51)
Other Nonoperating Revenues	3,007,296.24	7,605,420.51
Other Nonoperating [Expenses]	(2,596,534.08)	(421,910.13)
Total Nonoperating Revenues [Expenses]	<u>\$ 179,048,250.46</u>	<u>\$ 189,948,153.72</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ 16,876,845.72</u>	<u>\$ 34,580,138.25</u>

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SCHEDULE IV-1
 TEXAS A&M HEALTH SCIENCE CENTER
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
 FOR THE YEAR ENDED AUGUST 31, 2019

	<u>INSTRUCTION</u>	<u>RESEARCH</u>	<u>PUBLIC SERVICE</u>	<u>ACADEMIC SUPPORT</u>	<u>STUDENT SERVICES</u>
Natural Classification					
Cost of Goods Sold	\$ 80,638.45	\$	\$	\$	\$ 848.23
Salaries & Wages	72,317,955.73	32,085,407.03	5,749,807.23	23,892,622.26	1,988,434.19
Payroll Related Costs	16,568,607.03	7,052,621.83	1,407,639.01	5,690,005.83	459,339.68
Payroll Related Costs-TRS Pension					
Payroll Related Costs-OPEB					
Professional Fees & Services	20,169,376.97	7,717,408.06	1,239,560.44	4,929,278.42	1,224,899.45
Travel	1,014,012.65	1,079,328.26	164,759.72	453,397.46	88,882.70
Materials & Supplies	7,072,021.91	10,580,151.67	348,289.59	1,181,679.70	60,368.07
Communication & Utilities	301,523.79	46,546.68	71,258.93	86,727.86	578.66
Repairs & Maintenance	666,627.97	695,165.44	3,710.90	149,958.68	3,860.56
Rentals & Leases	1,700,788.65	635,361.06	588,716.67	1,201,234.69	181,086.40
Printing & Reproduction	111,199.03	219,854.25	34,891.05	31,947.10	41,851.31
Federal Pass-Through	13,826.97	2,409,226.47			
State Pass-Through		432,242.28			
Depreciation & Amortization					
Bad Debt Expense					882.74
Interest	2,094.18	4,047.44	517.56	661.79	227.32
Scholarships	211,173.23	1,244,367.91	10,982.01	21,000.00	
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses	<u>1,924,746.59</u>	<u>5,829,435.44</u>	<u>857,162.46</u>	<u>965,267.92</u>	<u>380,042.20</u>
Total Operating Expenses	<u>\$ 122,154,593.15</u>	<u>\$ 70,031,163.82</u>	<u>\$ 10,477,295.57</u>	<u>\$ 38,603,781.71</u>	<u>\$ 4,431,301.51</u>

<u>INSTITUTIONAL SUPPORT</u>	<u>OPERATION & MAINTENANCE OF PLANT</u>	<u>SCHOLARSHIPS & FELLOWSHIPS</u>	<u>AUXILIARY</u>	<u>DEPRECIATION & AMORTIZATION</u>	<u>TOTAL</u>	<u>PRIOR YEAR</u>
\$	\$	\$ 3,653.20	\$ 80,595.45	\$	\$ 165,735.33	\$ 177,038.58
8,360,026.87	2,564,584.02	20,008.97	330,421.47		147,309,267.77	134,610,445.78
2,022,032.04	580,979.17	(34.20)	94,629.48		33,875,819.87	33,303,791.57
1,657,163.86	2,318,398.49	8,753.54	1,697,310.77		40,962,150.00	45,929,389.92
154,784.93	7,212.19	4,780.43			2,967,158.34	2,943,785.43
316,106.92	90,062.87	7,263.63	196,819.23		19,852,763.59	20,917,980.73
247,866.75	8,477,876.80		6,785.34		9,239,164.81	10,197,820.61
53,162.48	5,390,659.65	(14,976.00)	13,907.24		6,962,076.92	7,204,642.47
273,594.37	1,551,004.56		128,393.45		6,260,179.85	4,009,066.71
12,775.46	975.36	240.63	14,133.11		467,867.30	633,042.04
					2,423,053.44	2,021,794.09
					432,242.28	574,901.97
				20,016,162.92	20,016,162.92	18,171,446.17
					882.74	(1,731.41)
123.12	4,236.01		68.51		11,975.93	8,430.53
		2,343,693.91	37,112.10		3,868,329.16	3,838,052.47
<u>377,996.03</u>	<u>1,786,259.05</u>	<u>22,375.16</u>	<u>27,139.22</u>		<u>12,170,424.07</u>	<u>11,231,886.53</u>
<u>\$ 13,475,632.83</u>	<u>\$ 22,772,248.17</u>	<u>\$ 2,395,759.27</u>	<u>\$ 2,627,315.37</u>	<u>\$ 20,016,162.92</u>	<u>\$ 306,985,254.32</u>	<u>\$ 295,771,784.19</u>

[Exhibit IV]

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EXHIBIT V
TEXAS A&M HEALTH SCIENCE CENTER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2019

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities		
Proceeds Received From Tuition and Fees	\$ 40,664,768.89	\$ 40,433,337.49
Proceeds Received From Customers	36,684,297.96	45,025,900.74
Proceeds From Grants and Contracts	67,401,501.63	47,347,103.62
Proceeds From Auxiliary Enterprises	1,696,138.94	1,961,660.56
Proceeds From Loan Programs	845,656.60	904,734.76
Proceeds From Other Operating Revenues	7,021,220.25	4,261,326.57
Payments to Suppliers for Goods and Services	(106,055,361.90)	(102,030,043.04)
Payments to Employees	(178,582,676.27)	(175,221,991.47)
Payments for Loans Provided	(1,172,644.00)	(382,671.54)
Payments for Pension Benefits to Plan Members		
Payments for OPEB Benefits to Plan Members		
Payments for Other Operating Expenses	(6,726,050.22)	(6,667,522.95)
Net Cash Provided [Used] By Operating Activities	<u>\$ (138,223,148.12)</u>	<u>\$ (144,368,165.26)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 162,466,059.63	\$ 153,752,760.62
Proceeds From Gifts	5,404,615.73	5,024,520.11
Proceeds From Endowments	3,215.00	2,000.00
Proceeds From Transfers From Other Funds	843,764.12	254,507.75
Proceeds From Other Grant Receipts	964,244.46	672,286.00
Proceeds From Other Noncapital Financing Activities	47,326,390.39	48,993,505.64
Payments of Interest		
Payments for Transfers to Other Funds	(49,011.40)	(32,544.50)
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(44,875,552.22)	(46,463,396.09)
Other Noncapital Transfers From/To System	12,890,611.28	3,489,220.11
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 184,974,336.99</u>	<u>\$ 165,692,859.64</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 85,141.50	\$ 6,058.75
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts		
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Payables		
Proceeds From Other Financing Activities		
Proceeds From Capital Contributions		
Payments for Additions to Capital Assets	(7,019,753.93)	(3,914,920.64)
Payments of Principal On Debt		
Payments for Capital Leases	(228,520.57)	
Payments of Interest On Debt Issuance	(2,893.77)	(7,463.42)
Payments for Interfund Receivables		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	1,259,172.81	1,048,411.99
Intrasystem Transfers for Capital Debt [Mandatory]	(19,358,036.47)	(19,333,243.44)
Intrasystem Transfers for Construction Projects [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing ACT.	<u>\$ (25,264,890.43)</u>	<u>\$ (22,201,156.76)</u>
Cash Flows From Investing Activities		
Proceeds From Sales of Investments	\$	\$
Sales and Purchases of Investments Held By System	(25,900,125.23)	179,387.60
Proceeds From Interest and Investment Income	5,287,764.60	4,646,648.90
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ (20,612,360.63)</u>	<u>\$ 4,826,036.50</u>
Net Increase [Decrease] In Cash and Cash Equivalents	<u>\$ 873,937.81</u>	<u>\$ 3,949,574.12</u>
Cash and Cash Equivalents, Beginning of Year Restatement	<u>\$ 27,821,506.48</u>	<u>\$ 23,871,932.36</u>
Cash and Cash Equivalents, Beginning of Year, As Restated	<u>\$ 27,821,506.48</u>	<u>\$ 23,871,932.36</u>
Cash and Cash Equivalents, End of Year [Sch Three]	<u><u>\$ 28,695,444.29</u></u>	<u><u>\$ 27,821,506.48</u></u>

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EXHIBIT V
TEXAS A&M HEALTH SCIENCE CENTER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2019

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(162,171,404.74)	(155,368,015.47)
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Amortization and Depreciation	20,016,162.92	18,171,446.17
Bad Debt Expense	1,087,605.27	380,508.87
Pension Expense		
OPEB Expense		
Operating Income [Loss] and Cash Flow Categories Classification Differences		
Changes In Assets and Liabilities		
[Increase] Decrease In Receivables	(5,326,581.47)	(3,005,188.63)
[Increase] Decrease In Due From Agencies/Funds	1,665,114.95	2,634,643.49
[Increase] Decrease In Due From System Members	754,061.06	(2,219,177.56)
[Increase] Decrease In Inventories	132,229.90	61,387.24
[Increase] Decrease In Prepaid Expenses	(2,898,901.30)	(334,141.76)
[Increase] Decrease In Loans and Contracts	(426,031.55)	418,482.31
[Increase] Decrease In Other Assets	80,469.67	(80,469.67)
[Increase] Decrease In Deferred Outflows - Pensions		
[Increase] Decrease In Deferred Outflows - OPEB		
Increase [Decrease] In Payables	(2,333,447.04)	(4,701,204.67)
Increase [Decrease] In Due to Other Agencies/Funds	64,839.73	(113,013.68)
Increase [Decrease] In Due to System Members	187,057.80	(536,805.80)
Increase [Decrease] In Unearned Revenue	10,984,914.96	2,724,688.08
Increase [Decrease] In Deposits	(50,878.19)	5,926.60
Increase [Decrease] In Employees' Compensable Leave	11,639.91	(2,407,230.78)
Increase [Decrease] In OPEB Liability		
Increase [Decrease] In Pension Liability		
Increase [Decrease] In Self Insured Accrued Liability		
Increase [Decrease] In Other Liabilities		
Increase [Decrease] In Deferred Inflows - Pensions		
Increase [Decrease] In Deferred Inflows - OPEB		
Increase [Decrease] In Asset Retirement Obligations		
Total Adjustments	\$ 23,948,256.62	\$ 10,999,850.21
Net Cash Provided [Used] By Operating Activities	\$ (138,223,148.12)	\$ (144,368,165.26)
Non-Cash Transactions		
Donation of Capital Assets	\$	\$
Net Change In Fair Value of Investments	(3,687,787.78)	4,668,422.25
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Borrowing Under Capital Lease Purchase		
Other	87,607,841.57	55,987,395.23

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SCHEDULE N-2
 TEXAS A&M HEALTH SCIENCE CENTER
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2019

	BALANCE 9-1-18	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 88,297,941.53	\$	\$
Construction In Progress	8,785,936.64		(88,016,278.38)
Other Tangible Capital Assets	243,017.34		
Total Non-Depreciable/Non-Amortizable Assets	\$ 97,326,895.51	\$	\$ (88,016,278.38)
Depreciable Assets			
Buildings	\$ 265,245,096.15	\$	\$ 82,289,644.69
Infrastructure	18,575,661.11		875,312.82
Facilities and Other Improvements	8,230,365.39		457,902.77
Furniture and Equipment	64,853,898.19		4,393,418.10
Vehicles, Boats and Aircraft	754,736.68		
Other Capital Assets	24,657,909.79		
Total Depreciable Assets at Historical Cost	\$ 382,317,667.31	\$	\$ 88,016,278.38
Less Accumulated Depreciation for			
Buildings	\$ (133,938,412.07)	\$	\$
Infrastructure	(6,987,484.88)		
Facilities and Other Improvements	(3,452,868.03)		
Furniture and Equipment	(46,241,278.59)		
Vehicles, Boats and Aircraft	(517,718.82)		
Other Capital Assets	(23,525,354.25)		
Total Accumulated Depreciation	\$ (214,663,116.64)	\$	\$
Depreciable Assets, Net	\$ 167,654,550.67	\$	\$ 88,016,278.38
Amortizable Assets - Intangible			
Computer Software	\$ 940,082.51	\$	\$
Total Intangible Assets at Historical Cost	\$ 940,082.51	\$	\$
Less Accumulated Amortization for			
Computer Software	\$ (690,653.98)	\$	\$
Total Accumulated Amortization	\$ (690,653.98)	\$	\$
Amortizable Assets, Net	\$ 249,428.53	\$	\$
Capital Assets, Net	\$ 265,230,874.71	\$	\$

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-19
\$ 88,016,278.38	\$	\$ 780,805.82 1,767,057.43	\$ (336,875.78)	\$ 89,078,747.35 10,216,118.29 243,017.34
<u>\$ 88,016,278.38</u>	<u>\$</u>	<u>\$ 2,547,863.25</u>	<u>\$ (336,875.78)</u>	<u>\$ 99,537,882.98</u>
\$	\$	\$ 980,830.19	\$	\$ 348,515,571.03 19,450,973.93 8,688,268.16
551,820.93	(818,090.71)	3,685,907.17 27,749.75 2,580.81	(3,086,855.69) (37,626.00) (20,897,070.29)	69,580,097.99 744,860.43 3,763,420.31
<u>\$ 551,820.93</u>	<u>\$ (818,090.71)</u>	<u>\$ 4,697,067.92</u>	<u>\$ (24,021,551.98)</u>	<u>\$ 450,743,191.85</u>
\$	\$	\$ (13,058,991.33) (1,218,918.27) (454,793.12)	\$	\$ (146,997,403.40) (8,206,403.15) (3,907,661.15)
(516,979.21)	330,545.82	(4,943,082.66) (63,402.05) (103,515.48)	649,426.02 37,626.00 20,887,965.89	(50,721,368.62) (543,494.87) (2,740,903.84)
<u>\$ (516,979.21)</u>	<u>\$ 330,545.82</u>	<u>\$ (19,842,702.91)</u>	<u>\$ 21,575,017.91</u>	<u>\$ (213,117,235.03)</u>
<u>\$ 34,841.72</u>	<u>\$ (487,544.89)</u>	<u>\$ (15,145,634.99)</u>	<u>\$ (2,446,534.07)</u>	<u>\$ 237,625,956.82</u>
<u>\$</u>	<u>\$ (30,000.00)</u>	<u>\$</u>	<u>\$</u>	<u>\$ 910,082.51</u>
<u>\$</u>	<u>\$ (30,000.00)</u>	<u>\$</u>	<u>\$</u>	<u>\$ 910,082.51</u>
<u>\$</u>	<u>\$ 6,666.64</u>	<u>\$ (173,460.01)</u>	<u>\$</u>	<u>\$ (857,447.35)</u>
<u>\$</u>	<u>\$ 6,666.64</u>	<u>\$ (173,460.01)</u>	<u>\$</u>	<u>\$ (857,447.35)</u>
<u>\$</u>	<u>\$ (23,333.36)</u>	<u>\$ (173,460.01)</u>	<u>\$</u>	<u>\$ 52,635.16</u>
<u>\$ 88,051,120.10</u>	<u>\$ (510,878.25)</u>	<u>\$ (12,771,231.75)</u>	<u>\$ (2,783,409.85)</u>	<u>\$ 337,216,474.96</u>